

IN THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claim 1 (currently amended): A semiconductor device comprising:

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a first semiconductor layer formed above a first region of a supporting substrate with
a buried oxide layer disposed therebetween, and
a second semiconductor layer formed on a second region of the supporting substrate,
wherein an interface between the supporting substrate and said second semiconductor
layer is placed in substantially the same depth position as the undersurface of the buried
oxide layer or in a position deeper than the buried oxide layer.

Claim 2 (currently amended): The semiconductor device according to claim 1,
wherein the an upper surface of said second semiconductor layer is positioned higher than the
an upper surface of the supporting substrate.

Claim 3 (currently amended): The semiconductor device according to claim 1, ~~which~~
~~further comprises~~ further comprising a first element formed in said first semiconductor layer,
and a second element formed in said second semiconductor layer, and ~~in which~~ an active
region of said second element is formed to avoid crossing the interface between the
supporting substrate and said second semiconductor layer.

Claim 4 (original): The semiconductor device according to claim 1, wherein said
second semiconductor layer is an epitaxial growth layer and the interface between the

supporting substrate and said second semiconductor layer is an interface between the supporting substrate and said epitaxial growth layer.

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Claim 5 (original): The semiconductor device according to claim 1, wherein the interface between the supporting substrate and said second semiconductor layer is an interface of bonding the supporting substrate and said second semiconductor layer.

Claim 6 (original): The semiconductor device according to claim 1, wherein the supporting substrate and said first and second semiconductor layers are formed of silicon and the buried oxide layer is formed of silicon oxide.

Claim 7 (currently amended): The semiconductor device according to claim 1, wherein ~~the~~ a concentration of oxygen in a portion of the supporting substrate which lies near the interface between the supporting substrate and said second semiconductor layer is lower than ~~the~~ a concentration of oxygen in a portion of the supporting substrate which lies near and directly under the buried oxide layer.

Claim 8 (canceled). ✓

Claim 9 (currently amended): The semiconductor device according to claim 3, wherein said second element includes a trench type memory cell of a DRAM and the interface between the supporting substrate and said second semiconductor layer is set at ~~substantially the same height as the lower surface of~~ in a portion which lies deeper than the buried oxide layer and crosses a trench capacitor of the trench type memory cell.

Claims 10-25 (canceled). ✓